

Panaji, 15th June, 2022 (Jyaistha 25, 1944)

SERIES II No. 10

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

No. 5

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Office Memorandum

CCT/12-3/2021-2022/155

Subject: Clarification regarding taxability of "Undenatured ethyl alcohol of any alcoholic strength (including neutral and extra neutral alcohol) when used in the production of alcoholic liquors for human consumption".

In view of various representations received by the Government and this office on the subject of issuing 'C' forms for interstate purchase of Extra Neutral Alcohol (ENA) when used in manufacturing of Alcoholic Liquor for Human Consumption (hereinafter referred to as "said commodity"), clarification was sought from Government on the matter.

In view of this, Government has clarified that, pending the GST Council decision the said commodity is to be considered as taxable under Section 5(1)(e) of Goa Value Added Tax Act, 2005 (hereinafter referred to as "said Act") and hence all statutory forms may be issued by the Assessing Authorities as per the provisions of said Act.

It is further directed that, since the matter is under consideration with GST Council, all statutory forms for said commodity shall be issued only after

obtaining an undertaking from the applicant taxpayer in the given format enclosed herewith.

This is for strict compliance of all assessing authorities.

Enclosure as above.

Hemant Kumar, IAS, Commissioner of State Tax, Goa.

Panaji, 21st April, 2021.

Undertaking

I/we.....Proprietor/Partner(s)/
/Manager/Director/Karta of HUF/Principal Officer
managing the business/Society of.....
registered vide Tax Identification No.
under Goa Value Added Tax Act, 2005, do hereby
undertake that, in case the GST Council decides
that ENA is a commodity covered under Goods and
Services Tax law, all the taxes, interest and penalty
arising due to such decision would be paid by me/
/us to the Government.

Office Memorandum

CCT/12-3/2021-2022/178

Ref.: Office Memorandum No. CCT/12-3/2021-
-2022/155 dated 21st April, 2021, issued by
Commissioner of State Tax, Goa.

Sub.: Clarification regarding taxability of
"Undenatured Ethyl Alcohol of any alcoholic

Strength (including neutral and extra neutral alcohol) when used in the production of alcoholic liquors for human consumption.

The above referred Office Memorandum stands withdrawn with immediate effect.

This issues with the approval of the Government conveyed vide U.O. No. 41/F dated 07-04-2022.

Hemant Kumar, IAS, Commissioner of State Tax, Goa.

Panaji, 25th April, 2022.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA 85/150—6/2022.